

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ADJUSTMENT OF RATES OF COLUMBIA GAS
OF KENTUCKY, INC.

) CASE NO.
) 10498

O R D E R

On March 27, 1989, the Commission issued its Order in this case, directing Columbia Gas of Kentucky, Inc. ("Columbia") to respond to requests for information. After a review of Columbia's response, the Commission finds that Columbia has failed to completely and adequately respond to the request. Therefore, the Commission, on its own motion, HEREBY ORDERS AND COMPELS Columbia to respond completely no later than April 26, 1989 to the following questions listed below that were not adequately answered in Columbia's April 10, 1989 response. The Commission FURTHER ORDERS that Columbia shall respond to any supplemental data requests arising from responses to the following according to the revised procedural schedule.

Columbia shall file the original and 15 copies of the following information with the Commission, with a copy to all parties of record. Each copy of the data requested should be placed in a bound volume with each item tabbed. When a number of sheets is required for an item, each sheet should be appropriately indexed, for example, Item 1(a), Sheet 2 of 6. Include with each response the name of the witness who will be responsible for

responding to questions relating to the information provided. Careful attention should be given to copied material to ensure that it is legible. Where information requested herein has been provided along with the original application, in the format requested herein, reference may be made to the specific location of said information in responding to this information request. When applicable, the information requested herein should be provided for total company operations and jurisdictional operations, separately.

(Reference: Order dated March 27, 1989)

1. Provide the adjusted wages and salaries expense of Columbia based on actual hours worked during the 12 months of the test period, and annualized to the wage rates in effect at the end of the test period. Provide complete detailed workpapers reflecting the derivation of this amount. Also, provide the same analysis utilizing test-year labor hours and wage rates effective subsequent to the end of the test period through December 31, 1988.
2. Provide the following information for salaries and wages for each month of the test period:
 - a. Actual salaries and wage expense incurred for the test period for union labor, nonunion labor, general and administrative.

- b. The amount of test-period wage expense attributable to overtime for union, nonunion, general and administrative.
- 9. Regarding the \$980,004 adjustment to CWIP, provide the dates that the invoices were received from the contractors and the date(s) that the corresponding reversing journal entry(ies) were made.
- 14. Provide in detail the total expenses associated with the central office in Columbus, Ohio, that were allocated to Columbia. Show the department from which the expense originated (i.e., treasury, accounting, etc.) and the method of allocation used.
- 15. Provide the total amount of expenses associated with the central office in Columbus, Ohio, that were directly billed to Columbia and the department to which each expense is attributable.
- 21. In reference to Item No. 18(a) of the response to the Commission Order dated January 17, 1989, for each expense account that reflects a 10 percent change from the previous 12 months, provide a detailed explanation for the change.

22. Provide one copy of the information requested in Item No. 26 of the Commission Order dated January 17, 1989. The copy of the information will be made available to other parties with prior arrangements by Columbia.
24. Provide the amounts of increase in wages and salaries for the 12 months prior to the test period for employees in the management, union and other (management support, etc.) categories.
32. Provide a detailed breakdown of the rate case expenses incurred as a result of this proceeding.
35. On pages 6 and 7 of his direct testimony, Mr. Gibeaut describes and shows the number of new residential and commercial customers Columbia has added or will add from 1985 through 1990.
- a. Do the new customers in 1988 (2,730) represent the difference between January 1, 1988 and December 31, 1988? If not, how was this amount determined?
- b. Including the 2,730 new customers for 1988, how many customers did Columbia have at December 31, 1988? (By rate schedule).
- c. By rate schedule, how many customers did Columbia have at the end of the test year?

Done at Frankfort, Kentucky this 20th day of April, 1989.

PUBLIC SERVICE COMMISSION


For The Commission

ATTEST:

Executive Director